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### MINISTRY OF FINANCE

(Department of Revenue)

### NOTIFICATIONS

### CUSTOMS

*New Delhi, the 10th March 1958*

**G.S.R. 112.**—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, is published as required by subsection (3) of that section for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 20th March, 1958/29th Phalguna 1879.

Any objection or suggestion which may be received from any person with regard to the said draft before the date so specified will be considered by the Central Government.

### DRAFT RULES

1. **Short title.**—These rules may be called the Customs Duties Drawback (Diamonds) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "finished diamonds" means diamonds which have been produced by cutting, polishing and otherwise processing rough diamonds in India or the State of Pondicherry;
- (c) "rough diamonds" means uncut and unpolished diamonds, imported on payment of customs duty into India or the State of Pondicherry;
- (d) "wholesale market price" means the cash price in the wholesale market at the time and place of export of finished diamonds, or where a wholesale market for finished diamonds does not exist at such place, the cash price at such time at the place nearest to the place of export where such market exists

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of rough diamonds which have been converted into finished diamonds and then exported from India or the State of Pondicherry by the importer of such rough diamonds.

4. **Rate of drawback.**—The rate of drawback admissible under these rules on the export of the finished diamonds shall, subject to review at such intervals as the Central Government may deem necessary, be one eighth of the wholesale market price of such diamonds.

5. **Certain conditions for allowing drawback.**—No drawback shall be allowed under these rules unless the exporter:—

- (a) makes a declaration on the relative shipping bill that a claim for drawback under these rules is being made;
- (b) declares the wholesale market price of the finished diamonds being exported, on the shipping bill;
- (c) furnishes the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the finished diamonds being exported; and
- (d) produces evidence to the satisfaction of the Customs Collector that rough diamonds of a value equal to five-eighths of the wholesale market price of the finished diamonds being exported, have been imported by him on or after the first day of October, 1957, and have not already been previously re-exported by him in the form of finished diamonds since that day.

6. **Powers of Customs Collector.**—For the purposes of these rules, the Customs Collector may require the exporter or the manufacturer of finished diamonds to produce any books of account or other documents relating to the quantity and value of the rough diamonds used in the manufacture of the finished diamonds and the duty paid thereon.

7. **Access to manufactory.**—The manufacturer of the finished diamonds in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the Officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 86].

#### CUSTOMS & CENTRAL EXCISES

G.S.R. 113.—The following draft of certain rules which the Central Government proposed to make, in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Motor Vehicles) Rules, 1954, is published as required by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), for the information of persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 20th March, 1958/29th Phalguna 1879.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

#### DRAFT RULES

1. **Short title.**—These rules may be called the Customs and Excise Duties Drawback (Motor Vehicles) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(a) "duty-paid materials" mean:—

- (i) finished, semi-finished and raw materials imported into India or the State of Pondicherry on payment of Customs Duty, and
- (ii) materials manufactured in India or the State of Pondicherry and on which Central Excise Duty has been paid, used in the manufacture or assembly of the goods.

(b) "goods" means Motor Vehicles within the meaning of the Motor Vehicles Act, 1939 (4 of 1939), and shall include a Motor Car, Truck, Taxi Cab, Motor Omnibus, Lorry, Jeep, land rover and a Station Wagon;

(c) "refund" means drawback of import duty on imported finished, semi-finished and raw materials and includes rebate of Central Excise Duty on indigenous materials.

3. **Goods in respect of which refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878), and the Central Excises and Salt Act, 1944 (1 of 1944) and of these rules, and subject also to such of the provisions of the Central Excises Rules, 1944, as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid materials used in the manufacture of the goods exported from India or the State of Pondicherry.

**4. Rate of refund.**—(1) The rate of refund admissible under these rules on the shipment of the goods shall be the total of the average Customs Duty paid on the imported materials and the Central Excise Duty paid on the indigenous materials, used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty paid on the duty-paid materials during such period as in the opinion of the Government is relevant for the purpose.

**5. Manner of allowing refund.**—Refund shall be allowed on the export of the goods from any port in India or the State of Pondicherry subject to the conditions, namely that the shipper shall:—

- (i) make declaration on the relative shipping bill that a claim for refund under section 43B of the Sea Customs Act, 1878, (8 of 1878), and these rules is being made;
- (ii) state on the shipping bill the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

**6. Time-limit for refund claim.**—No payment of refund shall be made under these rules unless the shipper prepars his claim for refund within six months from the date of entry for shipment duly supported by evidence of compliance with the provisions of these rules.

**7. Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts of the duty paid material used in the manufacture of the goods and the duty paid thereon.

**8. Access to manufactory.**—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 15].

S. K. BHATTACHARJEE, Dy. Secy.

